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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In Re:	Chapter 11
DPH HOLDINGS CORP., et al.,	Case No. 05-44481 (RDD)
Debtors.	(Jointly Administered)

**DECLARATION OF RICHARD SMITH, IN SUPPORT
OF MICHIGAN FUNDS ADMINISTRATION'S AMENDED REQUEST
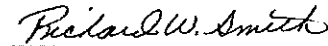FOR PAYMENT OF ADMINISTRATIVE EXPENSE**

I, Richard W. Smith, declare as follows:

1. I am an Assistant Funds Administrator for the Michigan Fund Administration, located at 7150 Harris Drive, Lansing, Michigan. I make this declaration in support of the Amended Request for Payment of Administrative Expenses on behalf of the Michigan Funds Administration.

2. I can attest that in circumstances where a self-insured employer fails to provide the required information about the previous year's paid workers' compensation losses, the Funds Administration estimates the company's losses. This estimate is based on the monies paid out by the company in the previous year on workers' compensation benefits, excluding medical, rehabilitation and funeral costs, for use in calculating assessments.

1

Exhibit 1, Declaration of Richard W. Smith

3.   To create the estimate of Delphi Corporation's losses in 2009, the Funds Administration reviewed Delphi's reported losses in 2008. At that time, Delphi reported the sum of $24,703,648.45 in workers' compensation benefits, excluding medical, rehabilitation and funeral costs. As Delphi continued to pay Michigan workers' compensation benefits through October 6, 2009, this loss amount was pro-rated to cover the period from January 1, 2009 to October 6, 2009. The $24,703,648.45 in paid losses was multiplied by .76438 (279 days/365 days) to come up with a 2009 loss estimate of $18,882,974.46.

4.   Attached to this declaration as <u>Exhibit 2</u> is a true and correct copy of the notice letters sent to Delphi Corporation in 2010 demanding payment of statutory workers compensation assessments.

I declare under penalty of perjury that the foregoing is true and correct. Executed on August 20, 2010.

Richard W. Smith
Richard W. Smith

2

Exhibit 1: Declaration of Richard W. Smith